ORDINANCE NO. D-82-3

AN ORDINANCE ESTABLISHING A 15% PENALTY ON DELINQUENT TAX PAYMENTS FOR THE YEAR 1981 AND SUBSEQUENT YEARS.

BE IT ORDAINED by the City Council of the City of Somerset, Texas,

Section 1. The City Council of the City of Somerset, Texas, does desire to comply with Vernon's Annotated Texas Statute, Sec. 33.07, Texas Property Tax Code, providing for a 15% penalty on delinquent taxes for the year 1981 and subsequent years; and

Section 2. There presently exists a collection contract between the City of Somerset, Texas, and Bexar County, whereby Bexar County collects the taxes for the City of Somerset; and

Section 3. Bexar County has adopted the 15% tax penalty and in accordance with Sec. 33.07 of the Texas Property Tax Code, creating additional revenues for the County; and

Section 4. Bexar County has notified the taxpayers of Somerset, Texas, in accordance with State law that the penalty will be enacted; and

Section 5. It is in the best interest of the City of Somerset, Texas to take such action.

THEREFORE, BE IT ORDAINED by the City Council of the City of Somerset, Texas, that in accordance with Sec. 33.07 of the Texas Property Tax Code, a 15% penalty on all delinquent taxes from 1981 forward is hereby established.

PASSED AND APPROVED this 13th day of May . 1982.

The City of Somerset, Texas

ATTESTED TO:

APPROVED AS TO FORM

Donald L. Wright, City Attorney